2014 Rollback Tax Rate Worksheet
WINDCREST, CITY OF

Date: 07/30/2014

26. 2013 maintenance and operations (M&O) tax rate.	$0.335868/$100
27. 2013 adjusted taxable value. Enter the amount from Line 11.	$449,880,601
28. 2013 M&O taxes.	
A. Multiply Line 26 by Line 27 and divide by $100.	$1,511,004
B. **Cities, counties and hospital districts with additional sales tax:** Amount of additional sales tax collected and spent on M&O expenses in 2013. Enter amount from full year's sales tax revenue spent for M&O in 2013 fiscal year, if any. Other taxing units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	$487,618
C. **Counties:** Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other taxing units enter 0.	$0
D. **Transferring function:** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in H below. The taxing unit receiving the function will add this amount in H below. Other taxing units enter 0.	$0
E. **Taxes refunded for years preceding tax year 2013:** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2013. This line applies only to tax years preceding tax year 2013.	$5,468
F. **Enhanced indigent health care expenditures:** Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance.	$0
G. **Taxes in TIF:** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2014 captured appraised value in Line 16D, enter 0.	$0
H. **Adjusted M&O Taxes.** Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	$2,004,090
29. 2014 adjusted taxable value. Enter Line 23 from the Effective Tax Rate Worksheet.	$480,014,458
30. 2014 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by $100.	$0.417506/$100
31. 2014 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	$0.450906/$100
32. Total 2014 debt to be paid with property taxes and additional sales tax revenue. "Debt" means the interest and principal that will be paid on debts that:	

(1) are paid by property taxes,
(2) are secured by property taxes,
(3) are scheduled for payment over a period longer than one year and
(4) are not classified in the taxing unit's budget as M&O expenses

A. **Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. List the debt in Schedule B: Debt Service.

$0

B. Subtract **unencumbered fund amount** used to reduce total debt.

$0

C. Subtract **amount paid** from other resources.

D. **Adjusted debt.** Subtract B and C from A.

$0

$0

33. Certified 2013 excess debt collections. Enter the amount certified by the collector.	$0
34. Adjusted 2014 debt. Subtract Line 33 from Line 32D.	$0
35. Certified 2014 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.00%
36. 2014 debt adjusted for collections. Divide Line 34 by Line 35	$0
37. 2014 total taxable value. Enter the amount on Line 19.	$482,193,758
38. 2014 debt tax rate. Divide Line 36 by Line 37 and multiply by $100.	$0/$100
39. 2014 rollback tax rate. Add Lines 31 and 38.	$0.450906/$100
40. COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2014 county rollback tax rate.	

A taxing unit that adopted the additional sales tax must complete the lines for the Additional Sales Tax Rate. A taxing unit seeking additional rollback protection for pollution control expenses completes the Additional Rollback Protection for Pollution Control.

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41. Taxable Sales. For taxing units that adopted the sales tax in November 2013 or May 2014, enter the Comptroller's estimate of taxable sales for the previous four quarters. Taxing units that adopted the sales tax before November 2013, skip this line.	$0
42. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. **Taxing units that adopted the sales tax in November 2013 or in May 2014.** Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. - or - **Taxing units that adopted the sales tax before November 2013.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$443,503
43. 2014 total taxable value. Enter the amount from Line 37 of the Rollback Tax Rate Worksheet.	$482,193,758
44. Sales tax adjustment rate. Divide Line 42 by Line 43 and multiply by $100.	$0.091977/$100
45. 2014 effective tax rate, unadjusted for sales tax. Enter the rate from Line 24 or 25, as applicable, on the Effective Tax Rate Worksheet.	$0.390564/$100
46. 2014 effective tax rate, adjusted for sales tax. **Taxing units that adopted the sales tax in November 2013 or in May 2014.** Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2013.	$0.390564/$100
47. 2014 rollback tax rate, unadjusted for sales tax. Enter the rate from Line 39 or 40, as applicable, of the Rollback Tax Rate Worksheet.	$0.450906/$100
48. 2014 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47.	$0.358929/$100